

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL (LOD) NO.193 OF 2003

The Commissioner of Income tax ..Appellant.

V/s.

M/s.Castrol India Ltd. ..Respondent.

None for appellant.

Mr.P.C.Tripathi for respondent.

CORAM : V.C. DAGA &
J.P. DEVADHAR, JJ.

DATED : 10TH JULY, 2006.

P.C.:

None for the Revenue. Heard the learned counsel for the respondent. The issue sought to be raised in the appeal is covered in favour of the assessee and against the revenue in view of the Judgment of the Apex Court in the case of Commissioner of Income Tax V/s. Indo Nippon Chemicals Co. Ltd. reported in **261 I.T.R. 275**. In this view of the matter, no substantial question of law is involved in this petition.

Petition is dismissed in limine with no order as to costs.

(V.C. DAGA, J.)

(J.P. DEVADHAR, J.)

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